

Sayali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 3797 OF 2025

**SAYALI
DEEPAK
UPASANI**

Vibrant Fashions Pvt Ltd

...Petitioner

Versus

Union of India and Others

...Respondents

Digitally signed by
SAYALI DEEPAK
UPASANI
Date: 2025.11.24
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Mr Pradeep Shah through VC with Mr. Omkar Wani i/b Mr. Aniket Mokashi, for Petitioner.

Mr Jitendra Mishra with Ms. Sangeeta Yadav, for Respondent-CGST.

**CORAM: M.S. Sonak &
Advait M. Sethna, JJ.**

DATED: 24 NOVEMBER 2025

PC:-

1. Mr. Shah, the learned Counsel for the Petitioner submits that the impugned provisional attachment order under Section 83(2) of the CGST Act, 2017 was issued on 11 January 2021. Apart from the other challenges, he points out that such an order can operate only for a period of one year from the date of its issue. He submits that though this one year period has long expired, the Petitioner's Bank continues to be frozen / attached pursuant to the impugned order dated 11 January 2021. He submits that this is in gross violation of the legal provisions contained under Section 83 of the CGST Act, 2017.

2. Mr. Mishra submits that he has not yet received any papers. Mr. Shah agrees to provide the copies of the Petition to Mr. Mishra latest by tomorrow i.e. on 25 November 2025.

3. Considering the contentions raised, we post this Petition for final disposal at the admission stage on 01 December 2025.

4. Place this matter for disposal/directions on the said date.

(Advait M. Sethna, J)

(M.S. Sonak, J)